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allowed as a matter of reimbursement, but only because the employee was a member of the Civilian Conservation Corps and the Comptroller reasoned that the employment was largely in the nature of relief and to deny payment of the charge would controvert the nature of the employment itself.) The same line of reasoning was followed in 21 Comp. Gen. 769 - but with better justification - where reimbursement of the cost of a chauffeur's license for an employee of a CPFF contractor was denied. The Comptroller again felt that the expense was personal to the employee as an incident to his employment. The Comptroller's manner of thinking is somewhat clarified by his opinion in 25 Comp. Gen. 10, where payment for a license exempting the purchaser of fuel from payment of state tax was allowed. In a previous decision (21 Comp. Gen. 843) he had decided that the Federal Government was liable for a state fuel tax since the State had the right to decide on whom the incidents of the tax should fall, and the State had decided that it fell upon the vendor rather than the Government. It was, therefore, a legitimate charge not directly interfering with the function of the Government, since it was not a tax but a condition under which a privilege was extended.

3. Your association of this problem to that of the payment of metered parking space appears to be perfectly correct in view of the fact that the answers to both problems stem from the interpretation of sovereign immunity given by the Supreme Court in *Johnson v. Maryland*. If *Johnson v. Maryland* is to be followed to its ultimate deduction, there would seem to be no doubt about the employees' immunity from payment of the license fee while driving a Government vehicle in the course of his official duties. The Comptroller has evaded a definite stand along this line, however, and has refused payment on the basis that payment of the fee is an element of the employee's qualification for duty. Although this does not appear to be particularly sound, it is nevertheless the fact and reimbursement of the charge cannot be authorized.



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